



PISENTI & BRINKER

LLP

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS  
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**Independent Auditors' Report on Compliance and on Internal Control  
Over Financial Reporting Based on an Audit of General Purpose  
Financial Statements Performed in Accordance with *Government  
Auditing Standards***

To the Board of Directors  
Sonoma County Water Agency  
Santa Rosa, California

We have audited the financial statements of the Sonoma County Water Agency as of and for the year ended June 30, 2001, and have issued our report thereon dated September 4, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Sonoma County Water Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Sonoma County Water Agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

**Independent Auditors' Report on Compliance and on Internal Control  
Over Financial Reporting Based on an Audit of General Purpose  
Financial Statements Performed in Accordance with *Government  
Auditing Standards* (continued)**

This report is intended for the information of the management, Board of Supervisors, County of Sonoma, Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

*Princo & Brinker LLP*

Santa Rosa, California  
September 4, 2001